



Division of Program Compliance – Audits Branch  
1600 9<sup>th</sup> Street, Sacramento, CA 95814  
(916) 445-1554, FAX (916) 445-1588

May 16, 2008

James A. Rydingsword, Director  
Mariposa County Mental Health  
P.O. Box 99  
Mariposa, CA 95338

Dear Mr. Rydingsword:

**AUDIT REPORT – KINGS VIEW COUNSELING SERVICES IN MARIPOSA COUNTY**

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Kings View Counseling in Mariposa County for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:


NET PROGRAM COSTS				
	<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 335,811	\$	327,339	\$ (8,472)
Federal Share of Health Families/Medi-Cal	\$ 23,096	\$	11,417	\$ (11,679)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

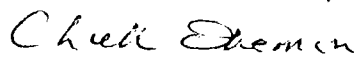
James A. Rydingsword, Director  
May 16, 2008  
Page Two

This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA  
Chief of Audits



CHUKWUEMEKE OKEMIRI, CPA  
Supervisor, Northern Region Audits

Enclosures

Certified Mail

MARIPOSA  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2003

PROVIDER NAME: KINGS VIEW COUNSELING SERVICES  
LEGAL ENTITY NO: 00233

		As Settled	Audit Adjustments	As Audited
NET REIMBURSABLE MEDI-CAL PROGRAM COSTS				
CONTRACT PROVIDERS - FFP				
MEDI-CAL - FFP	(Sch. 2a)	\$ 335,811	\$ (8,472)	\$ 327,339
HEALTHY FAMILIES - FFP	(Sch. 2a)	23,096	(11,679)	11,417
TOTAL FFP - COUNTY PROVIDER		\$ 358,907	\$ (20,151)	\$ 338,756

MARIPOSA  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

PROVIDER NAME KINGS VIEW COUNSELING SERVICES  
LEGAL ENTITY NO: 00233

		Audit		
		As Settled	Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	564,228	(5,712)	558,516
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	33,879	(17,131)	16,748
9. Total		<u>\$ 598,107</u>	<u>\$ (22,843)</u>	<u>\$ 575,264</u>
<b>Less: Patient &amp; Other Payor Revenues</b>				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Medi-Cal Net Reimbursement for Direct Services</b>				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	564,228	(5,712)	558,516
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	33,879	(17,131)	16,748
25. Total		<u>\$ 598,107</u>	<u>\$ (22,843)</u>	<u>\$ 575,264</u>
<b>Medi-Cal MAA Reimbursement</b>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

MARIPOSA  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

PROVIDER NAME: KINGS VIEW COUNSELING SERVICES  
LEGAL ENTITY NO: 00233

			As Settled	Audit Adjustments	As Audited
<b><u>Amount Negotiated Rates Exceed Cost</u></b>					
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		65,752	10,564	76,316
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		4,873	(2,569)	2,304
36. Total		\$	<u>70,625</u>	<u>7,995</u>	<u>78,620</u>
<b><u>Medi-Cal Administrative Reimbursement</u></b>					
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	87,798	\$ (4,021)	\$ 83,777
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	114,164	\$ (12,160)	\$ 102,004
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	<u>87,798</u>	<u>(4,021)</u>	<u>83,777</u>
<b><u>Healthy Families Administrative Reimbursement</u></b>					
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$	3,388	\$ (1,713)	\$ 1,675
41. Healthy Families Administration	(MH1979, Ln 9)	\$	5,421	\$ (2,365)	\$ 3,056
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	<u>3,388</u>	<u>(1,713)</u>	<u>1,675</u>
<b><u>Utilization Review Reimbursement</u></b>					
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	15,714	\$ (856)	\$ 14,858
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	<u>13,986</u>	<u>(762)</u>	<u>13,224</u>
<b><u>Net SD/MC Reimbursement - FFP</u></b>					
45. Direct Services	(MH1979, Ln 16,16A)	\$	289,572	\$ (2,799)	\$ 286,773
46. Enhanced (Children)	(MH1979, Ln 17,17A)		0	0	0
47. Enhanced (Refugees)	(MH1979, Ln 18)		0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)		0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)		43,899	(2,010)	41,889
50. U.R. Skilled Professional	(MH1979, Ln 14)		11,786	(643)	11,143
51. U.R. Other	(MH1979, Ln 15)		6,993	(381)	6,612
52. Negotiated Rate-Payback	(MH1979, Ln 20)		(16,438)	(2,641)	(19,079)
53. Subtotal- FFP		\$	<u>335,811</u>	<u>(8,473)</u>	<u>327,339</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )		<u>0</u>	<u>0</u>	<u>0</u>
56. Total SD/MC Reimbursement - FFP		\$	<u>335,811</u>	<u>(8,473)</u>	<u>327,339</u>
<b><u>Net Healthy Families Reimbursement - FFP</u></b>					
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	22,103	\$ (11,203)	\$ 10,900
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		(1,218)	642	(576)
59. Administrative Reimbursement	(MH1979, Ln 10)		2,211	(1,118)	1,093
60. Total Healthy Families Reimbursement - FFP		\$	<u>23,096</u>	<u>(11,679)</u>	<u>11,417</u>
61. Total - FFP (Ln 56 + Ln 60)		\$	<u>358,907</u>	<u>(20,152)</u>	<u>338,756</u>

(To Sch. 1)

## AUDIT ADJUSTMENTS

Provider KINGSVIEW MARIPOSA				Provider Num 00233	No. of Adj. 34	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES  To adjust allocation of allowable Corporate Cast based on the cost of each individual program per CMS requirements	\$ 1,454,215	\$ 10,228	\$ 1,464,443
2	MH 1960	8	C	ALLOWABLE COST FOR ALLOCATION  To reflect adjustment No. 1.	\$ 1,313,820	\$ 10,228	\$ 1,324,048
3	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 114,164	\$ (114,164)	\$ 0 *
4	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	5,421	(5,421)	0 *
5	MH 1960	11	C	NON SD/MC ADMINISTRATION	91,771	\$ (91,771)	0 *
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS  To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs below.	<u>\$ 211,356</u>		<u>\$ 211,356</u> *
6	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS  To reflect adjustment No. 1.	** \$ 211,356	\$ 10,228	\$ 221,584 *
7	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 0	\$ 102,004	\$ 102,004
8	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** 0	3,056	3,056
9	MH 1960	11	C	NON SD/MC ADMINISTRATION	** 0	\$ 116,524	116,524
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS  To allocate Total Administrative Costs between SD/MC, Healthy Families, and Non-SD/MC Administration based on the Medi-Cal recipients percentages	** <u>\$ 221,584</u>		<u>\$ 221,584</u>
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
KINGSVIEW MARIPOSA				00233	34	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COST</u></b>			
10	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 15,714	(856)	\$ 14,858
11	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	13,986	(762)	13,224
12	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	25,283	1,618	26,901
info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 54,983</u>		<u>\$ 54,983</u>
				To allocate Total Utilization Review Costs between SPMP Other SD/MC Utilization Review, and Non-SD/MC Utilization Review			
				<b><u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u></b>			
13	MH 1966	3	B	MODE 15 SFC 01	176,611	(655)	175,956
14	MH 1966	3	C	MODE 15 SFC 10	572,192	11,659	583,851
15	MH 1966	3	D	MODE 15 SFC 60	85,225	5,310	90,535
16	MH 1966	3	E	MODE 15 SFC 70	82,446	(33,389)	49,057
17	MH 1966	3	F	MODE 15 SFC 40	47,088	15,769	62,857
18	MH 1966	3	G	MODE 15 SFC 61	828	1,306	2,134
info				TOTAL	<u>964,390</u>		<u>964,390</u>
				To allocate Mode 15 - Outpatient (Program1) costs to each service function based on the relative value method			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
KINGSVIEW MARIPOSA				00233	34	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u></b>			
19	MH 1966	3	B	MODE 15 SFC 58 TBS	305	(226)	79
20	MH 1966	3	C	MODE 15 SFC 60 MHS	7,391	473	7,864
21	MH 1966	3	D	MODE 15 SFC 10 ASO	311	(247)	64
Info				TOTAL	<u>8,007</u>		<u>8,007</u>
				To allocate Mode 15 - Outpatient (Program2) costs to each service function based on the relative value method			
				<b><u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u></b>			
22	MH 1966A	2	D	TOTAL UNITS-MODE 15-10 ASO	7 x	128	135
				To adjust total units to agree with Medi-Cal units			
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS CONTRACT PROVIDERS - PROGRAMS 1 AND 2</u></b>			
23	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	64,109	1,517	65,626 *
24	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	205,320	(1,687)	203,633 *
25	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	1,078	3,482	4,560 *
26	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	2,500	4,222	6,722 *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	0	0	0 *
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	0	0	0 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	0	0	0 *
27	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	3,717	(3,069)	648 *
28	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	11,222	(4,465)	6,757 *
Info				TOTAL	<u>287,946</u>	<u>0</u>	<u>287,946</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated November 9, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH1970 worksheets, which reflects the units for the three(3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			
				x Entry error			



AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
KINGSVIEW MARIPOSA				00233	34	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b> <b><u>CONTRACT PROVIDERS - PROGRAMS 1 AND 2</u></b>			
29	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 65,626	(1,247)	64,379
30	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 203,633	1,417	205,050
31	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 4,560	(3,482)	1,078
32	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 6,722	(4,222)	2,500
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 0	0	0
info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 0	0	0
info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 0	0	0
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 648	0	648
info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 6,757	0	6,757
				TOTAL	<u>287,946</u>	<u>(7,534)</u>	<u>280,412</u>
				To adjust SD/MC units to incorporate the controls of the lower of the Cost Report filed or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>			
33	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 335,811	\$ (8,472)	\$ 327,339
34	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	\$ 23,096	\$ (11,679)	\$ 11,417
				TOTAL REIMBURSEMENT - COUNTY	<u>358,907</u>	<u>(20,151)</u>	<u>338,756</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS  
MH 1960 (10/04)

Fiscal Year 2002-2003

County: MARIPOSA  
County Code: 22

Legal Entity: KINGSVIEW MARIPOSA		A	B	C
Legal Entity Number: 00233		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	770,051	694,392	1,464,443
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(241,574)	(241,574)
4	Other Adjustments (Provide Detail)		101,179	101,179
5	Total Costs Before Medi-Cal Adjustments	770,051	553,997	1,324,048
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			1,324,048
	Administrative Costs (County Only)			
9	SD/MC Administration			102,004
10	Healthy Families Administration			3,056
11	Non-SD/MC Administration			116,524
12	Total Administrative Costs			221,584
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			14,858
14	Other SD/MC Utilization Review			13,224
15	Non-SD/MC Utilization Review			26,901
16	Total Utilization Review Costs			54,983
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			1,047,481
19	Total Costs - Lines 9 through 18			1,324,048

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO MODES OF SERVICE  
MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH  
Fiscal Year 2002-2003

County: MARIPOSA  
County Code: 22

Legal Entity: KINGSVIEW MARIPOSA		A
Legal Entity Number: 00233		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	1,047,481
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	972,397
6	Outreach Services (Mode 45)	67,861
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	7,223
9	Total - Lines 2 through 8	1,047,481

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

Fiscal Year 2002-2003

County: MARIPOSA County Code: 22			NR NR NR NR CR CR						
Legal Entity: KINGSVIEW MARIPOSA			A	B	C	D	E	F	G
Legal Entity Number: 00233			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				01	10	60	70	40	61
1	Allocation Percentage		100.00%	18.25%	60.54%	9.39%	5.09%	6.52%	0.22%
2	Total Units			122,905	309,123	24,817	29,781	33,280	585
3	Gross Cost		964,390	175,956	583,851	90,535	49,057	62,857	2,134
4	Cost per Unit			1.43	1.89	3.65	1.65	1.89	3.65
5	SMA per Unit			1.77	2.28	4.23	3.41	2.28	4.23
6	Published Charge per Unit			1.66	2.19	4.23	1.91	2.19	4.23
7	Negotiated Rate / Cost per Unit			1.66	2.19	4.23	1.91	1.89	3.65
8	Medi-Cal Units	07/01/02 - 09/30/02		23,170	33,412	3,286	4,091		
8A		10/01/02 - 06/30/03		80,300	100,428	9,082	11,525		
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02			1,050		28		
9A		10/01/02 - 06/30/03			2,240		260		
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02			648				
11A		10/01/02 - 06/30/03			6,418	270	69		
12	Non-Medi-Cal Units			19,435	164,927	12,179	13,808	33,280	585
13	Medi-Cal Costs	07/01/02 - 09/30/02	115,004	33,171	63,106	11,988	6,739		
13A		10/01/02 - 06/30/03	356,759	114,961	189,682	33,132	18,985		
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	145,040	41,011	76,179	13,900	13,950		
14A		10/01/02 - 06/30/03	448,824	142,131	228,976	38,417	39,300		
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	133,348	38,462	73,172	13,900	7,814		
15A		10/01/02 - 06/30/03	413,665	133,298	219,937	38,417	22,013		
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	133,348	38,462	73,172	13,900	7,814		
16A		10/01/02 - 06/30/03	413,665	133,298	219,937	38,417	22,013		
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	2,029		1,983		46		
17A		10/01/02 - 06/30/03	4,659		4,231		428		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	2,489		2,394		95		
18A		10/01/02 - 06/30/03	5,994		5,107		887		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	2,353		2,300		53		
19A		10/01/02 - 06/30/03	5,402		4,906		497		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02	2,353		2,300		53		
20A		10/01/02 - 06/30/03	5,402		4,906		497		
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02	1,224		1,224				
29A		10/01/02 - 06/30/03	13,221		12,122	985	114		
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	1,477		1,477				
30A		10/01/02 - 06/30/03	16,010		14,633	1,142	235		
31	Healthy Families Published Charges	07/01/02 - 09/30/02	1,419		1,419				
31A		10/01/02 - 06/30/03	15,329		14,055	1,142	132		
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02	1,419		1,419				
32A		10/01/02 - 06/30/03	15,329		14,055	1,142	132		
33	Non-Medi-Cal Costs		471,494	27,824	311,503	44,430	22,745	62,857	2,134

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

Fiscal Year 2002-2003

County: MARIPOSA			TBS		MHS	ASO			
County Code: 22									
Legal Entity: KINGSVIEW MARIPOSA			A	B	C	D	E	F	G
Legal Entity Number: 00233			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				58	60	10			
1	Allocation Percentage		100.00%	0.98%	98.21%	0.80%			
2	Total Units			165	8,540	135			
3	Gross Cost		8,007	79	7,864	64			
4	Cost per Unit			0.48	0.92	0.48			
5	SMA per Unit			2.28	4.23	2.28			
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units		07/01/02 - 09/30/02		420				
8A			10/01/02 - 06/30/03		3,580	135			
9	Medicare/Medi-Cal Crossover Units		07/01/02 - 09/30/02						
9A			10/01/02 - 06/30/03						
10	Enhanced SD/MC Units		07/01/02 - 09/30/02						
10A			10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units		07/01/02 - 06/30/03						
11	Healthy Families (SED) Units		07/01/02 - 09/30/02						
11A			10/01/02 - 06/30/03						
12	Non-Medi-Cal Units			165	4,540				
13	Medi-Cal Costs		07/01/02 - 09/30/02	387	387				
13A			10/01/02 - 06/30/03	3,361	3,297	64			
14	Medi-Cal SMA Upper Limits		07/01/02 - 09/30/02	1,777	1,777				
14A			10/01/02 - 06/30/03	15,451	15,143	308			
15	Medi-Cal Published Charges		07/01/02 - 09/30/02						
15A			10/01/02 - 06/30/03						
16	Medi-Cal Negotiated Rates		07/01/02 - 09/30/02						
16A			10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs		07/01/02 - 09/30/02						
17A			10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/02 - 09/30/02						
18A			10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges		07/01/02 - 09/30/02						
19A			10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/02 - 09/30/02						
20A			10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs		07/01/02 - 09/30/02						
21A			10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits		07/01/02 - 09/30/02						
22A			10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02						
23A			10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates		07/01/02 - 09/30/02						
24A			10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03						
29	Healthy Families Costs		07/01/02 - 09/30/02						
29A			10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits		07/01/02 - 09/30/02						
30A			10/01/02 - 06/30/03						
31	Healthy Families Published Charges		07/01/02 - 09/30/02						
31A			10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates		07/01/02 - 09/30/02						
32A			10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		4,259	79	4,181				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

Fiscal Year 2002-2003

County: MARIPOSA  
County Code: 22

County Code: 22		CR		CR				
Legal Entity: KINGSVIEW MARIPOSA		A	B	C	D	E	F	G
Legal Entity Number: 00233		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20	21				
1	Allocation Percentage	100.00%	89.46%	10.54%				
2	Total Units		2,650	230				
3	Gross Cost	67,861	60,709	7,152				
4	Cost per Unit		22.91	31.09				
5	Non-Medi-Cal Units		2,650	230				
6	Non-Medi-Cal Costs	67,861	60,709	7,152				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

County: MARIPOSA  
County Code: 22

Legal Entity: KINGSVIEW MARIPOSA		A	B	C	D	E	F	G
Legal Entity Number: 00233		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities								
1	Allocation Percentage							
2	Total Units							
3	Total Expenditures							
4	Cost per Unit							
5	Non-Medi-Cal Costs							

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: MARIPOSA  
County Code: 22

CR                      CR

Legal Entity: KINGSVIEW MARIPOSA		A	B	C	D	E	F	G
Legal Entity Number: 00233		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			40	30				
1	Allocation Percentage		100.00%	95.85%	4.15%			
2	Total Units		407	3				
3	Gross Cost	7,223	6,923	300				
4	Cost per Unit		17.01	100.00				
5	Non-Medi-Cal Units (Same as Line 2)		407	3				
6	Non-Medi-Cal Costs (Same as Line 3)	7,223	6,923	300				



DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT  
MH 1968 (10/04)

Fiscal Year 2002-2003

County: MARIPOSA County Code: 22 Legal Entity: KINGSVIEW MARIPOSA Legal Entity Number: 00233			REIMBURSEMENT TYPE				PC	PC		Costs			
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col I + Col J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/02 - 09/30/02								115,004	115,004		115,391
1A		10/01/02 - 06/30/03								356,759	356,759	3,361	360,120
2	Medi-Cal SMA	07/01/02 - 09/30/02								145,040	145,040	1,777	146,817
2A		10/01/02 - 06/30/03								448,824	448,824	15,451	464,275
3	Medi-Cal P. C.	07/01/02 - 09/30/02								133,348	133,348		133,348
3A		10/01/02 - 06/30/03								413,665	413,665		413,665
4	Medi-Cal N. R.	07/01/02 - 09/30/02								133,348	133,348		133,348
4A		10/01/02 - 06/30/03								413,665	413,665		413,665
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02								133,348	133,348	387	133,735
5A		10/01/02 - 06/30/03								413,665	413,665	3,361	417,026
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02								2,029	2,029		2,029
6A		10/01/02 - 06/30/03								4,659	4,659		4,659
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02								2,489	2,489		2,489
7A		10/01/02 - 06/30/03								5,994	5,994		5,994
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02								2,353	2,353		2,353
8A		10/01/02 - 06/30/03								5,402	5,402		5,402
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02								2,353	2,353		2,353
9A		10/01/02 - 06/30/03								5,402	5,402		5,402
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02								2,353	2,353		2,353
10A		10/01/02 - 06/30/03								5,402	5,402		5,402
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02								135,701	135,701	387	136,088
11A		10/01/02 - 06/30/03								419,067	419,067	3,361	422,428
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02											
12A		10/01/02 - 06/30/03											
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02											
13A		10/01/02 - 06/30/03											
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02											
14A		10/01/02 - 06/30/03											
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02											
16A		10/01/02 - 06/30/03											
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03											
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/02 - 09/30/02								135,701	135,701	387	136,088
21A		10/01/02 - 06/30/03								419,067	419,067	3,361	422,428
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02								1,224	1,224		1,224
23A		10/01/02 - 06/30/03								13,221	13,221		13,221
24	Healthy Families SMA	07/01/02 - 09/30/02								1,477	1,477		1,477
24A		10/01/02 - 06/30/03								16,010	16,010		16,010
25	Healthy Families P. C.	07/01/02 - 09/30/02								1,419	1,419		1,419
25A		10/01/02 - 06/30/03								15,329	15,329		15,329
26	Healthy Families N. R.	07/01/02 - 09/30/02								1,419	1,419		1,419
26A		10/01/02 - 06/30/03								15,329	15,329		15,329
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02								1,419	1,419		1,419
27A		10/01/02 - 06/30/03								15,329	15,329		15,329
Less: Patient and Other Payor Revenues													
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02											
28A		10/01/02 - 06/30/03											
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
Total Expenditures from MAA (Mode 55)													
Medi-Cal Eligibility Factor (Average)													
Revenue - MAA													
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02								135,701	135,701	387	136,088
35A		10/01/02 - 06/30/03								419,067	419,067	3,361	422,428
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02								1,419	1,419		1,419
37A		10/01/02 - 06/30/03								15,329	15,329		15,329
Amount Negotiated Rates Exceed Costs													
38	SD/MC (Includes Children)	07/01/02 - 09/30/02								18,668	18,668		18,668
38A		10/01/02 - 06/30/03								57,649	57,649		57,649
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02								195	195		195
40A		10/01/02 - 06/30/03								2,109	2,109		2,109

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (10/04)

Fiscal Year 2002-2003

County: MARIPOSA County Code: 22						FFP % Source: MH1978 E8	FFP % Source: MH1978 F8				
Legal Entity: KINGSVIEW MARIPOSA		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00233		Total MAA	Total Inpatient	Total Outpatient	Total	50% FFP	51.40% FFP	51.33% FFP	Variable % FFP	75% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement			558,516	558,516						
2	Contract Provider Medi-Cal Direct Service Gross Reimbursement										
3	Total Medi-Cal Direct Service Gross Reimbursement				558,516						
4	Medi-Cal Administrative Reimbursement Limit				83,777						
5	Medi-Cal Administration				102,004						
6	Medi-Cal Administrative Reimbursement				83,777	41,889					41,889
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement			16,748	16,748						
8	Healthy Families Administrative Reimbursement Limit				1,675						
9	Healthy Families Administration				3,056						
10	Healthy Families Administrative Reimbursement				1,675				1,093		1,093
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				14,858					11,143	11,143
15	Other SD/MC Utilization Review (County Only)				13,224	6,612					6,612
16	SD/MC Net Reimbursement for Direct Services	07/01/02 - 09/30/02		136,088	136,088		69,949				69,949
16A		10/01/02 - 06/30/03		422,428	422,428			216,824			216,824
17	Enhanced SD/MC Net Reimb. (Children)	07/01/02 - 09/30/02									
17A		10/01/02 - 06/30/03									
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										
24	Healthy Families Net Reimbursement	07/01/02 - 09/30/02		1,419	1,419				936		936
24A		10/01/02 - 06/30/03		15,329	15,329				9,964		9,964
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										